

78B-5-506. Value of exempt property -- Exemption of implements, professional books, tools, and motor vehicles.

(1) An individual is entitled to exemption of the following property up to an aggregate value of items in each subsection of \$1,000:

- (a) sofas, chairs, and related furnishings reasonably necessary for one household;
- (b) dining and kitchen tables and chairs reasonably necessary for one household;
- (c) animals, books, and musical instruments, if reasonably held for the personal use of the individual or the individual's dependents;
- (d) heirlooms or other items of particular sentimental value to the individual; and
- (e) firearms and ammunition not included in other exemption categories in the amount of \$250 per individual, and not more than \$500 per household.

(2) An individual is entitled to an exemption, not exceeding \$5,000 in aggregate value, of implements, professional books, or tools of the individual's trade, including motor vehicles to which no other exemption has been applied, and that are actually used by the individual in the individual's principal business, trade, or profession.

(3) (a) As used in this Subsection (3), "motor vehicle" does not include any motor vehicle designed for or used primarily for recreational purposes, such as:

- (i) an off-highway vehicle as defined in Section 41-22-2, except a motorcycle the individual regularly uses for daily transportation; or
- (ii) a recreational vehicle as defined in Section 13-14-102, except a van the individual regularly uses for daily transportation.

(b) An individual is entitled to an exemption, not exceeding \$3,000 in value, of one motor vehicle.

(4) This section does not affect property exempt under Section 78B-5-505.

Amended by Chapter 192, 2013 General Session